



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 20, 2010

William Restrepo  
Chief Financial Officer  
Smith International, Inc.  
1310 Rankin Road  
Houston, Texas 77073

**Re: Smith International, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 1-08514**

Dear Mr. Restrepo:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director